

Exhibit A

GENERATIONS ON 1ST

SUMMARY OF DRAW REQUEST INVOICES VS ORIGINAL INVOICES

The following table contains a summary of various subcontractor invoices and/or payment applications submitted in Draw Requests by Generations on 1st, LLC (“Debtor”), Craig Development, LLC and/or Jesse Craig to Watertown Development Corporation (“WDC”) and/or Red River State Bank (“RRSB”) for the Generations Project (hereinafter the “Draw Request Invoices”) and corresponding invoices and/or payment applications obtained by RRSB directly from subcontractors pursuant to subpoenas issued or discovery received in the South Dakota state court foreclosure litigation prior to the Debtor’s bankruptcy filing (“Original Invoices”).

Draw No.	Exh. No.	Subcontractor	Descriptions of Invoices:	Bates No.	Amount Requested
1	1-A	Clausen Construction, Inc.	Draw Request Invoice No. 554 for “Demo and Excavation for Generations”	RRSB GO1st 04387-04389	\$158,000.00
			Original Invoice No. 554 for “Parkside” Draw Request Invoice No. 554 submitted for Parkside Draw Request No. 5.	RRSB-Clausen SD Subpoena 0022-0023 RRSB Parkside 02109-02114	\$44,867.50 for Parkside
1	1-B	Infrastructure Design Group, Inc.	Draw Request Invoice No. 20401 dated 10/02/2020 for “Project 20031 – Generations”	RRSB GO1st 04391	\$10,472.73
			Original Invoice No. 20401 dated 11/02/2020 for “Project 20031 – Banquet Hall – The Palace Survey” with work described as “20031.03 Parkside Place Site Design”	RRSB- Infrastructure Design Group Inc. SD Subpoena 0235	\$21,970.95 for Parkside
1	1-C	T.L. Stroh Architects, Ltd.	Draw Request Invoice dated August 5, 2020 for “Watertown Arch/Eng Services”	RRSB GO1st 04392	\$92,000.00
			Original Invoice dated August 5, 2020 for “Watertown Parkside Arch/Eng Services”	RRSB-T.L. Stroh Architects SD Subpoena 0496	\$66,800.00 for Parkside

			Original Transaction Record for “Jesse Craig Generations” dated 10/10/24, and All Original Invoices for the Generations Project provided by T.L. Stroh Architects, Ltd. pursuant to subpoena – Invoices dated December 7, 2020, January 4, 2021, February 3, 2021, and May 5, 2021.	RRSB-T.L. Stroh Architects SD Subpoena 0399 0492 0490 0488 0486	
1	1-D	Limoges Construction, Inc.	Draw Request Payment Application No. 1 dated 8/12/2020 for “Project: Parkside Place”	RRSB GO1st 04394	\$120,000.00
			Original Limoges Proposal for the Generations Project dated after 12/2/20, and All Original Payment Applications for the Generations Project provided by Limoges Construction, Inc. pursuant to subpoena.	RRSB-Limoges SD Subpoena 0246-0248 RRSB-Limoges SD Subpoena 0255, 0260, 0268, 0276, 0282, 0287, 0292, 0299	\$0.00 No corresponding Payment Application.
1	1-E	Gage Bros. Concrete Products, Inc.	Draw Request Waiver of Lien and Release of Rights dated 9-8-2020 to “THE LOFTS, LLC”	RRSB GO1st 04400	\$180,000.00 for The Lofts
			Original record of Deposits with Cash Receipts for the Generations Project provided by Gage Bros. pursuant to subpoena, and Original Letter dated July 15, 2021 to Jesse Kiihl listing all invoices and payments for the Generations Project.	RRSB-Gage Bros. Concrete Products Inc. SD Subpoena 2113 RRSB-Gage Bros. Concrete Products Inc. SD Subpoena 2112	\$0.00
Difference between Draw Request Invoices and Original Invoices:					\$258,322.50
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$302,140.23

2	2-A	Gage Bros. Concrete Products, Inc.	Draw Request Waiver of Lien and Release of Rights dated 11-9-2020 to “The LOFTS, LLC”	RRSB GO1st 04411	\$120,000.00 for The Lofts
			Original record of Deposits with Cash Receipts for the Generations Project provided by Gage Bros. pursuant to subpoena, and	RRSB-Gage Bros. Concrete Products Inc. SD Subpoena 2113	\$0.00
			Original Letter dated July 15, 2021 to Jesse Kiihl listing all invoices and payments for the Generations Project.	RRSB-Gage Bros. Concrete Products Inc. SD Subpoena 2112	
Difference between Draw Request Invoices and Original Invoices:					\$0.00
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$120,000.00
3	3-A	Clausen Construction, Inc.	Estimate dated 11/27/2020 with “Job Description Senior Living Project”	RRSB GO1st 04416	\$176,506.91
			No corresponding estimate in documents provided by Clausen Construction, Inc. pursuant to subpoena.	n/a	\$0.00 No corresponding estimate
3	3-B	Watertown Cashway Lumber, Inc.	Draw Request Invoice No. 2008-139501 dated 8/28/2020 for “Customer PO# GENERATIONS MIXED”	RRSB GO1st 04418	\$202,124.70
			Original Quote No. 2008-139501 dated 8/28/2020 for “Customer PO# PARKSIDE MIXED USE”	RRSB-Watertown Cashway Lumber, Inc. SD Subpoena 0058-0063	\$0.00 No corresponding invoice.
3	3-C	Gage Bros. Concrete Products, Inc.	Draw Request Waiver of Lien and Release of Rights dated 12-8-2020 to “THE LOFTS, LLC”	RRSB GO1st 04425	\$145,000.00 for The Lofts
			Original record of Deposits with Cash Receipts for the	RRSB-Gage Bros. Concrete Products	\$0.00

			Generations Project provided by Gage Bros. pursuant to subpoena, and Original Letter dated July 15, 2021 to Jesse Kiihl listing all invoices and payments for the Generations Project.	Inc. SD Subpoena 2113 RRSB-Gage Bros. Concrete Products Inc. SD Subpoena 2112	
Difference between Draw Request Invoices and Original Invoices:					\$378,681.61
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$145,000.00
4	4-A	Clausen Construction, Inc.	Draw Request Invoice No. 572 dated 12/21/2020 for “Senior Living Project”	RRSB GO1st 04432-04434	\$126,905.58
			Original Invoice No. 572 dated 12/21/2020 for “Senior Living Project” identified as “County Fair” and classified by Clausen Construction as an invoice for the Parkside Project.	RRSB-Clausen SD Subpoena 0019-0020	\$126,905.58 for Parkside
4	4-B	T.L. Stroh Architects, Ltd.	Draw Request Invoice dated October 2, 2020, for “Watertown Generations”	RRSB GO1st 04437	\$58,450.00
			Original Invoice dated October 2, 2020 for “Watertown Parkside” Original Transaction Record for “Jesse Craig Generations” dated 10/10/24, with no invoice requesting \$58,450 or dated 10/2/2020 listed.	RRSB-T.L. Stroh Architects SD Subpoena 0494 0399	\$58,450.00 for Parkside
Difference between Draw Request Invoices and Original Invoices:					\$0.00
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$185,355.58
5	5-A		Draw Request Invoice No. 585 dated 01/18/2021.	RRSB GO1st 04446	\$9,287.50

		Clausen Construction, Inc.	Original Invoice No. 585 dated 01/18/2021, identified by Clausen Construction, Inc. as an invoice for work done on the Parkside Project.	RRSB-Clausen SD Subpoena 0021	\$9,287.50 for Parkside
Difference between Draw Request Invoices and Original Invoices:					\$0.00
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$9,287.50
9	9-A	Midcontinent Communications	Draw Request Invoice No. 01-21-009 for “the relocation of cable lines” near “315 E Kemp Apt building” which is the address of The Ruins Project.	RRSB GO1st 04491	\$9,864.76 for The Ruins
9	9-B	Watertown Development Company	Draw Request Invoice No. 2754 for “2021 FIV Pledge Grow Watertown 2019-2023 Capital Campaign”	RRSB GO1st 04501	\$5,000.00
9	9-C	Craig Development, LLC	Draw Request No. 9 Cover Sheet Invoice, Row 7 lists “Craig Development (reimb sheetrock deposit)” No invoice was provided in Draw Request No. 9 to support this.	RRSB GO1st 04487	\$180,000.00
9	9-D	Craig Development, LLC	Draw Request No. 9 Cover Sheet Invoice, Row 15 lists “Craig Development (reimb ICAP HVAC)” No invoice was provided in Draw Request No. 9 to support this.	RRSB GO1st 04487	\$50,000.00
			Original Baete-Forseth HVAC LLC Record of Payment History for the Generations Project dated 11/30/23, with no \$50,000.00 payment listed.	RRSB-Baete Forseth HVAC SD Subpoena 0067	\$0.00
Difference between Draw Request Invoices and Original Invoices:					\$230,000.00
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$14,864.76

11	11-A	Kloos Electric, LLC	Draw Request Payment Application No. 1 dated 7/26/2021	RRSB GO1st 04522	\$308,500.00
			Original Payment Application No. 1 dated 7/26/2021	RRSB-Kloos Electric SD Subpoena 0369	\$58,500.00
11	11-B	Watertown Cashway Lumber, Inc.	Draw Request Statement No. 2107-424926 dated 6/30/21 for "Acct: LOFTS"	RRSB GO1st 04541	\$12,648.95
			Original Statement No. 2107-424926 dated 6/30/21 for "Acct: LOFTS" for "Job # - 0 THE LOFTS"	RRSB-Watertown Cashway Lumber, Inc. SD Subpoena 0981 1018	\$12,648.95 for The Lofts
			Original Invoice No. 2106-159979 dated 6/15/2021		
11	11-C	T.L. Stroh Architects, Ltd.	Draw Request Invoices dated June 3, 2021 and March 4, 2021 billed to "Craig Holdings" with no project identified.	RRSB GO1st 04542-04543	\$12,960.00
			Original Transaction Record for "Jesse Craig Generations" dated 10/10/24, dated 10/10/2024 with no invoices in the amounts of \$7,660.00 or \$5,300.00 listed.	RRSB-T.L. Stroh Architects SD Subpoena 0399	\$0.00 No corresponding invoices.
11	11-D	Hebron Brick Supply Co.	Draw Request Invoice No. S-INV00014628 for "Customer PO# PARKVIEW APTS" and	RRSB GO1st 04549-04550	\$6,192.00
			Draw Request Invoice No. S-INV00014629 for "Customer PO # PARKVIEW APTS"		
			Original Invoice No. S-INV00014628 for "Customer PO# PARKVIEW APTS" and Original Invoice No. S-INV00014629 for "Customer PO # PARKVIEW APTS"	RRSB-Hebron Brick Supply Co. SD Subpoena 0026-0027	\$6,192.00 for Parkside

11	11-E	Clausen Construction, Inc.	Draw Request Invoice No. 634 for “Parkside”	RRSB GO1st 04539	\$5,607.15
			Original Invoice No. 634 for “Parkside”	RRSB-Clausen SD Subpoena 0024	\$5,607.15 for Parkside
11	11-F	East River Homes, Inc.	Draw Request Invoice No. 001392 for “Framing Labor” at “10 N Broadway The Lofts”	RRSB GO1st 04534	\$4,527.00 for The Lofts
11	11-G	Innovative Wall Designs, Inc.	Draw Request Payment Application No. 2 dated 6/25/2021 listing Invoice No. 1063.	RRSB GO1st 04525	\$89,552.33
11	11-G	Innovative Wall Designs, Inc. (cont.)	Generations Draw Request No. 10 Cover Sheet Invoice, Row 7, listing “Innovative Wall Design \$101,068.73; and	RRSB GO1st 04505	\$89,552.33 paid in Draw Request No. 10
			Draw Request Invoice No. 1063 dated 6/25/2021 submitted in Draw Request No. 10.	RRSB GO1st 04516	
Difference between Draw Request Invoices and Original Invoices:					\$352,512.33
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$28,975.10
12	12-A	Craig Development, LLC	Draw Request No. 12 Cover Sheet Invoice, Row 6, listing “Craig Dev (reimburse) \$10,477.56” and Jesse Kiihl email Re: Cash Spent sent to Jesse Craig on 8/16/2021, which lists several expenses “for Parkside” and “Prevail office Lofts”	RRSB GO1st 04566	\$10,477.56 for Parkside
12	12-B	Infrastructure Design Group, Inc.	Draw Request Invoice No. 21256 dated 07/26/2021 for Professional Services identified by Project Nos. 20031.05 and	RRSB GO1st 04568	\$4,561.30

			20031.04, but no project location identified.		
			Original Invoice No. 21256 dated 07/26/2021 for “Project 20031 – PARKSIDE PALACE”	RRSB-Infrastructure Design Group Inc. SD Subpoena 0233	\$4,561.30 for Parkside
12	12-C	Infrastructure Design Group, Inc.	Draw Request Invoice No. 21257 dated 7/26/2021 for Professional Services identified by Project Nos. 2016.01 and 21016.02, but no project location identified.	RRSB GO1st 04569	\$4,825.06
			Original Invoice No. 21257 dated 07/26/2021 for “Project 21016 – The Ruins Development”	RRSB-Infrastructure Design Group Inc. SD Subpoena 0008	\$4,825.06 for The Ruins
Difference between Draw Request Invoices and Original Invoices:					\$0.00
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$19,863.92
13	13-A	Kloos Electric LLC	Draw Request Invoice No. 1505 dated 8/31/2021	RRSB GO1st 04612	\$8,405.00
			Original Kloos Electric LLC Statement of All Invoices to Generations, with no Invoice No. 1505 in the amount of \$8,405.00	RRSB-Kloos Electric SD Subpoena 0330	\$0.00 No corresponding invoice
13	13-B	Prevail Builders	Draw Request No. 13 Cover Sheet Invoice, Row 11, listing “Prevail Labor \$13,702.22” and Jesse Kiihl email Re: Cash Spent dated 10/1/2021 to Jesse Craig listing several expenses for Parkside, The Lofts, and the Prevail Office.	RRSB GO1st 04582 RRSB GO1st 04615	\$1,922.27 for Parkside \$155.22 for Lofts \$1,040.00 for Prevail Office Total: \$3,117.49 for Non-Generations Projects

13	13-C	Burghardt Construction	Draw Request Payment Application No. 3 dated 9/28/21 submitted "TO: Parkside Place, LLC" for "PROJECT: Parkside Place"	RRSB GO1st 04621	\$5,521.52 for Parkside
13	13-D	Stan Houston Equipment Company, Inc.	Draw Request Invoices Nos. 05-78313, 05-86008, 05-85381, and 05-87125 for "P.O. Number LOFTS"	RRSB GO1st 04592-04595, 04598	\$715.10 for The Lofts
13	13-E	Craig Development, LLC	Draw Request No. 13 Cover Sheet Invoice, Row 22 listing "Craig Development (reimb finish materials) \$187,000.00" No invoice supporting this was submitted in Draw Request No. 13.	RRSB GO1st 04582	\$187,000.00
Difference between Draw Request Invoices and Original Invoices:					\$195,405.00
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$9,354.11
14	14-A	ARS, A Tecta America Company, LLC	Draw Request Invoice No. SI87006143 dated 10/27/21 for "Parkside project"	RRSB GO1st 04634	\$32,880.00
14	14-B	Structural Materials, Inc.	Draw Request Invoices Nos. 00608191 and 00607586, for "Andrew – Addition" and "Andrew – Office Editio," respectively	RRSB GO1st 04631-04632	\$1,231.63 for Office Addition
14	14-C	Craig Development, LLC	Draw Request No. 14 Cover Sheet Invoice, Row 26, listing "Craig Development (steel panels) \$175,000.00). No invoice supporting this was submitted in Draw Request No. 14.	RRSB GO1st 04628	\$175,000.00
Difference between Draw Request Invoices and Original Invoices:					\$175,000.00
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$34,111.63

15	15-A	Limoges Construction, Inc.	Draw Request Invoice No. 7994 for “Project 2034-Parkside Place Apartments”	RRSB GO1st 04689	\$32,171.50
			Original Invoice No. 7994 for “Project 2034-Parkside Place Apartments”	RRSB-Limoges SD Subpoena 0178	\$32,171.50 for Parkside
15	15-B	Georges Sanitation Inc.	Draw Request Invoice 209210 billed to “Craig Development For Parkside Apts”	RRSB GO1st 04684	\$190.37 for Parkside
15	15-C	Innovative Wall Designs, Inc.	Draw Request No. 15 Cover Sheet Invoice, Row 23, listing “Innovative Wall Designs \$178,921.03”	RRSB GO1st 04659	\$178,921.03
			Draw Request Payment Application No. 4 dated 11/30/2021.	RRSB GO1st 04696	\$28,921.03
15	15-D	Prevail Build	Draw Request Jesse Kiihl Email Re: Cash Spent dated 11/30/21 to Jesse Craig, listing several expenses for Parkside and Prevail Office.	RRSB GO1st 04697	\$676.65 for Non-Generations Projects
15	15-E	Watertight, Inc.	Draw Request Invoice No. 2820 dated 11/27/2021.	RRSB GO1st 04701	\$156,000.00
			All Original Invoices for the Generations Project provided by Watertight, Inc. pursuant to subpoena.	RRSB Ruins 04018-04044	\$0.00 No corresponding invoice.
Difference between Draw Request Invoices and Original Invoices:					\$306,000.00
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$33,038.52
16	16-A	Infrastructure Design Group, Inc.	Draw Request Invoice No. 21691 dated 12/07/2021 with Project Description “20031.01 Parkside Place Additional Services”	RRSB GO1st 04707	\$1,924.14

			Original Invoice No. 21691 dated 12/07/2021 for “Project 20031 – PARKSIDE PLACE”	RRSB-Infrastructure Design Group Inc. SD Subpoena 0234	\$1,924.14 for Parkside
16	16-B	Levijoki Drywall	Draw Request Invoice No. 1347 for “loft unit 104”	RRSB GO1st 04716	\$1,909.00 for Lofts
16	16-C	Commercial Cleaning Services LLC	Draw Request Invoice No. 637 for “post construction cleaning of Parkside Place”	RRSB GO1st 04718	\$1,464.38 for Parkside
16	16-D	Craig Development, LLC	Draw Request No. 16 Cover Sheet Invoice, Row 16, listing “Craig Development (appliances) \$79,900.00” No invoice supporting this was provided in Draw Request No. 16.	RRSB GO1st 04702	\$79,900.00
Difference between Draw Request Invoices and Original Invoices:					\$79,900.00
Total Amount of Draw Request Invoices for Non-Generations Projects:					\$5,297.52

ACROSS ALL DRAWS:

TOTAL Difference between Draw Request Invoices and Original Invoices: **\$1,975,821.44**

TOTAL Amount of Draw Request Invoices for Non-Generations Projects: **\$907,228.87**

TOTAL: \$2,883,110.31